

## CHAPTER 8: TRANSPARENCY

### Article 8.1: Publication

1. Each Party shall ensure that its laws, regulations, and procedures with respect to any matter covered by this Agreement are promptly published or otherwise made available in a manner that enables interested persons and the other Parties to become acquainted with them. To the extent possible, each Party shall make these measures available online.
2. Each Party shall, to the extent possible:
  - (a) publish in advance a measure referred to in paragraph 1 that it proposes to adopt; and
  - (b) provide interested persons and any other Party a reasonable opportunity to comment on a proposed measure referred to in subparagraph (a).
3. Each Party shall ensure that its laws and regulations of general application at the central level of government are published on a free, publicly accessible website that is capable of performing searches for these laws and regulations by citation or through a word search, and shall ensure that this website is kept updated.

### Article 8.2: Transparent Development of Trade-Related Regulations

If a Party expects a draft regulation to have a significant impact on trade, the Party shall, under normal circumstances, publish:

- (a) the text of the regulation;
- (b) an explanation of the regulation, including its objectives, how the regulation achieves those objectives, the rationale for the material features of the regulation, and any major alternatives being considered;
- (c) an explanation of the data, other information, and analyses the regulatory authority relied upon to support the regulation; and
- (d) the name and contact information of an individual official from the regulatory authority who may be contacted concerning questions regarding the regulation.

### Article 8.3: Anticorruption

1. Each Party shall adopt or maintain legislative and other measures to prohibit, when committed intentionally, by a person subject to its jurisdiction:
  - (a) the promise, offering, or giving to a public official, directly or indirectly, of an undue advantage for the official or another person or entity, in order that the

official act or refrain from acting in relation to the performance of or the exercise of their official duties;

- (b) the solicitation or acceptance by a public official, directly or indirectly, of an undue advantage for the official or another person or entity, in order that the official act or refrain from acting in relation to the performance of or the exercise of their official duties;
- (c) the promise, offering, or giving to a foreign public official or an official of a public international organization, directly or indirectly, of an undue advantage for the official or another person or entity, in order that the official act or refrain from acting in relation to the performance of or the exercise of their official duties, in order to obtain or retain business or other undue advantage in relation to the conduct of international business; and
- (d) the aiding or abetting, or conspiracy in the commission of any of the offenses described in subparagraphs (a) through (c).

2. In order to prevent corruption, each Party shall adopt or maintain measures as may be necessary in accordance with its laws and regulations, regarding the maintenance of books and records, financial statement disclosures, and accounting and auditing standards, to prohibit the following acts carried out for the purpose of committing the offenses described in paragraph 1:

- (a) the establishment of off-the-books accounts;
- (b) the making of off-the-books or inadequately identified transactions;
- (c) the recording of non-existent expenditure;
- (d) the entry of liabilities with incorrect identification of their objects;
- (e) the use of false documents; and
- (f) the intentional destruction of bookkeeping documents earlier than foreseen by the law.

#### **Article 8.4 Bribery**

Each Party shall disallow the tax deductibility of bribes and, if appropriate, other expenses considered illegal by the Party incurred in furtherance of that conduct.